



General Assembly

January Session, 2009

Committee Bill No. 245

LCO No. 3724

03724SB00245AGE

Referred to Committee on Select Committee on Aging

Introduced by:
(AGE)

AN ACT CONCERNING A PROPERTY TAX CREDIT FOR HOME IMPROVEMENTS THAT ENABLE THE ELDERLY OR DISABLED TO REMAIN IN THEIR HOMES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2009, and applicable to assessment*
2 *years commencing on or after October 1, 2009*) Any municipality may, by
3 vote of its legislative body or, in a municipality where the legislative
4 body is a town meeting, by vote of the board of selectmen, abate up to
5 one hundred per cent of the property taxes due for any tax year in
6 which an owner of real property has made capital improvements to the
7 property for which such tax is due in order to accommodate a person
8 who occupies such property as the person's principal residence and
9 who is either (1) sixty-five years of age or older, or (2) under age sixty-
10 five and eligible in accordance with applicable federal regulations to
11 receive permanent total disability benefits under Social Security, or has
12 not been engaged in employment covered by Social Security and
13 accordingly has not qualified for benefits thereunder, but has become
14 qualified for permanent total disability benefits under any federal,
15 state or local government retirement or disability plan, including the
16 Railroad Retirement Act and any government-related teacher's

17 retirement plan, in which requirements with respect to qualifications
18 for such permanent total disability benefits are comparable to such
19 requirements under Social Security. In no event shall the property tax
20 relief granted under this section exceed the cost of such improvements
21 to the property.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2009, and applicable to assessment years commencing on or after October 1, 2009</i>	New section

Statement of Purpose:

To encourage seniors and the disabled to remain in their homes by providing property tax relief for home improvements or renovations made to enable them to do so.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]